

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

November 30, 1954

Alcohol and Tobacco Tax Division
Industry Circular No. 54-24

Preliminary Draft of Proposed Regulations
(26 CFR Part 275)
Manufactured Tobacco --
Manufacturers, Importers, and Dealers

Manufacturers and importers of
manufactured tobacco:

1. The purpose of this industry circular is to place before you a copy of the preliminary draft of proposed regulations to implement certain provisions of the Internal Revenue Code of 1954.

2. Attached hereto, for your consideration, is a preliminary draft of proposed Title 26, Code of Federal Regulations, Part 275, relating to the manufacture, importation, removal, and sale of manufactured tobacco.

3. We invite your criticism and comment with regard to the provisions in such proposed regulations.

4. Correspondence in regard to this industry circular should refer to the number thereof and to the symbols O:AT:TP.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

Attachment

IRS-5299